

Information on Washington's Tax Structure



Deferrals, Exemptions and Credits

New and existing manufacturers, research and development firms, and certain high technology companies in Washington can benefit from several targeted tax incentives. These incentives are intended to encourage the preservation and creation of family-wage jobs in the manufacturing and high technology sectors, particularly in areas where high unemployment exists.

Although some of the incentives may seem similar, it is important to understand that they each have their own unique requirements and are independent of each other.

The following fact sheets discuss the six major tax incentives offered by the state of Washington:

- ◆ Manufacturer's Sales/Use Tax Exemption;
- ◆ Distressed Area Sales/Use Tax Deferral Program;
- ◆ Distressed Area Business and Occupation Tax Credit for New Employees;
- ◆ High Technology Sales/Use Tax Deferral; and
- ◆ High Technology Business and Occupation Tax Credit.
- ◆ Warehouse, Grain Elevator, Distribution Center Retail Sales Tax Remittance.

FOR MORE INFORMATION

If you have questions about the High Technology Sales/Use Tax Deferral or the Distressed Area Sales/Use Tax Deferral Program, please write to:

Special Programs Division
Washington State Department of Revenue

Post Office Box 448
Olympia, Washington 98507-0448
Fax: (360) 586-2163
Phone: (360) 753-5545

Questions about the Manufacturer's Exemption for Machinery and Equipment, the Distressed Area Business and Occupation Tax Credit for New Employees, and the High Technology Business and Occupation Tax Credit programs, and the Warehouse, Grain Elevator/Distribution Center Retail Sales Tax Remittance Program should be referred to:

Taxpayer Information and Education
Washington State Department of Revenue
Post Office Box 47478
Olympia, Washington 98504-7478
Fax: (360) 486-2159

You may also call the Telephone Information Center at 1-800-647-7706 (TTY 1-800-451-7985) for more information.

OTHER RESOURCES

The following agencies may provide additional information about incentives for businesses planning to start or expand operations in Washington.

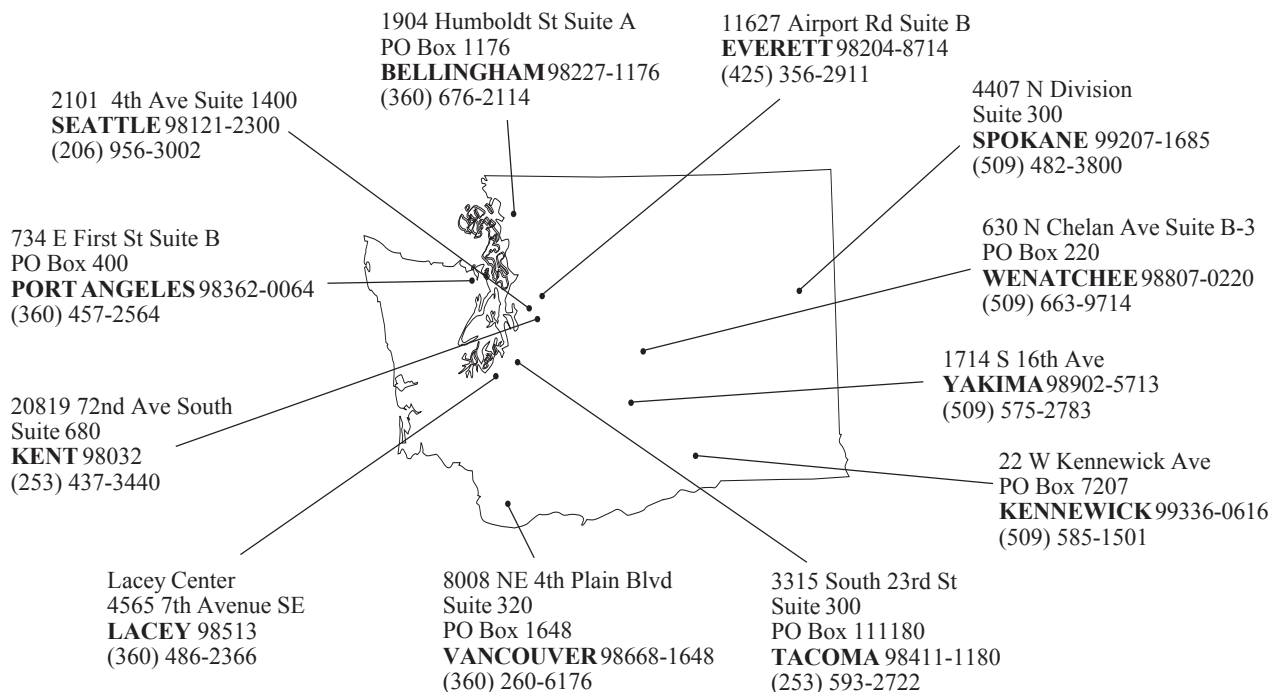
- ◆ Department of Community, Trade and Economic Development, Business Assistance Center — 1-800-237-1233 (within Washington), (360) 664-9501 or TTY (360) 586-4840
- ◆ Local Chambers of Commerce - see your local telephone book
- ◆ County Economic Development Councils - see your local telephone book

Department of Revenue Taxpayer Assistance



<http://dor.wa.gov>

Field Office Locations



Telephone Information Center
1-800-647-7706

To inquire about the availability of this publication in an alternate format for the visually impaired, please call (360) 486-2342.
Teletype (TTY) users please call 1-800-451-7985.



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